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AN ACT

RELATING TO TAXATION; PROVIDING NEW REVENUE FOR CERTAIN
COUNTIES TO BE USED FOR GENERAL HEALTH PURPOSES FOR SICK AND
INDIGENT PERSONS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. TAX LEVIES AUTHORIZATION--PROCEDURES--HEALTH
PURPOSES.--

A. A board of county commissioners may adopt a
resolution to submit to the qualified electors of the county
the question of whether a property tax at a rate not to
exceed the rate specified in the resolution should be imposed
upon the net taxable value of property allocated to the
county under the Property Tax Code for the purpose of
providing health care to sick and indigent persons in the
county.

B. The resolution shall specify the rate of the
proposed tax, which shall not exceed one dollar fifty cents
(\$1.50) on each one thousand dollars (\$1,000) of net taxable
value of property allocated to the county under the Property
Tax Code and shall:

(1) specify the date of the election at
which the question of imposition of the tax to the qualified
electors of the county shall be held, which may be a general
election or a special election called for that purpose,

1 except that the election may not be held within one year of
2 an election held pursuant to Section 4-48B-15 NMSA 1978; and

3 (2) limit the imposition of the proposed tax
4 to no more than eight years.

5 C. The question shall be voted upon as a separate
6 question and shall be called, conducted and canvassed in
7 substantially the same manner as provided by law for general
8 elections. Upon certification, copies of the election shall
9 be mailed immediately to the department of finance and
10 administration and the taxation and revenue department.

11 D. For purposes of this section, "county" means a
12 class B county with a population of no less than forty-one
13 thousand and no more than forty-five thousand according to
14 the last federal decennial census.

15 E. The mill levy authorized in this section is not
16 subject to the rate limitation provisions of Section 7-37-7.1
17 NMSA 1978 and shall not be used to meet a county's obligations
18 pursuant to Section 27-10-4 NMSA 1978.

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